IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 7TH MARCH 2007 / 16TH PHALGUNA 1928

WP(C).No. 16792 of 2004(Y)

PETITIONER:

M/S.VINAYAKA DHALL & FLOUR MILLS,
NETHAJI JUNCTION ARYAD NORTH, ALAPPUZHA,
REP. BY ITS PROPRIETOR, S.R.SAGADEVAN.

BY ADV. SMT.S.K.DEVI
SRI.FRANKUR D.JAYAN
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:
----

1. THE SALES TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, ALAPPUZHA.

2. THE STATE LEVEL COMMITTEE TO SALES TAX
EXEMPTION, REP. BY THE DIRECTOR, INDUSTRIES AND
COMMERCE, GOVERNMENT OF KERALA,
VIKAS BHAVAN, THIRUVANANTHAPURAM.

BY SR. GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 16792/2004 Y

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE ORDER NO. P. 5663/01 DT. 26/3/2002 OF THE DIST. INDUSTRIES CETNRE, ALAPPUZHA.

EXT.P2. COPY OF THE APPEAL FILED BEFORE THE STATE LEVEL COMMITTEE DT. 28/5/02.

EXT.P3. COPY OF THE REPRESENTATION DT. 28/07/2003.

EXT.P4. COPY OF THE DEMAND NOTICE NO. 13200433/03-04 ISSUED BY THE R1 DT. 17/4/2004.

True copy

tga

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.16792 of 2004-Y

Dated this the 7th day of March, 2007

JUDGMENT

The petitioner claims exemption from payment of tax. But, its claim was rejected by the District Level Committee. Pending appeal before the State Level Committee, this writ petition was filed. When Ext.P4 demand notice was served, the learned counsel for the petitioner submitted that the State Level Committee has allowed its appeal. If that be so, the petitioner may produce the order of the State Level Committee and also the consequential order of the District Level Committee before the assessing authority and seek revision of the relevant assessment orders.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS